App F IX—4

Previous References

Cm 31-54 (1954-55 Cm)
ACRs 36,37,58+59

Later References

P 15 E

File No 31 54

Serial Nos 109 111, 113, 114

MYSORE GOVERNMENT SECRETARIAT

Serial Nos 4

Part B for March 1956

SUBJECT

Collection of Show Tax from Public by Messrs Majestic and Sagar Talkies

WD 0249—GPB—25 000—16 9 55

L 16342 16 3 56

To Commissioner Deputy Commissioner Bangalore

States Govt orders have already been Passed a No useful Purpose will be Served by taking up this question once Again

Serial No

Letter No JT 334/5253 dated 3/11/55 from the D C Bangalore west re- collection of Show Cost from public by M/s Majestic and Sagar Talkies

Please find collection M C M 31-54 58 Ms 13/11 The collection of set up 9/11

The letter of 3-11-55 of the D C is submitted for perusal with reference to the instructions issued in letter No L 10476/C M 31-54-58 of 30-11-54 (file)

It is reported by the D C that the parties have given in writing to the effect that they want to get the amount collected from the public towards entertainment tax at Re 0-0-6 per ticket in the 0-8-6 tickets for the period, which led to the demanding of higher rate of entertainment tax at an earlier date. The D C says that it is reasonable to recover what has been collected from the public @ 0-0-6 per ticket of Re 0-8-6 instead of making the people to pay the balance of the higher rate of entertainment tax. He feels that the amount may be recovered accordingly & the question treated as closed. For perusal and orders 2) The D C has Ms 21/11 Repeated as follows

5732/11-12 Collection of Show Tax & Ent Tax by M/s Jagat & Majestic Talkies

File No 5732/ors of 195 — Mysore Government Secretariat

Serial No →

Otrs therefore felt ----, that the irregular collection of Entertainment Tax from the Public on the class of tickets made by the Party be recovered and treat this matter as closed" (vide Concluding Para)

3) This matter was discussed in detail in the previous fell (enclosed) and orders passed. Errors in calculating tax cannot be made the excuse for payment of a lesser amount ~~of Entertainment tax~~ The D C has not reported the amount involved in this affair, calculating at the Correct Rate Bantam

23/11

4) Draft letter is forwarded

~~25/11~~ 28/11

5) Done

3/12

So

The D C Bangalore

L. 11163/ors 31-52-111 dt 9 12 55

Calls for further report

9/12

The D C Bangalore

Rom Ent Jy 334/52 53 dated 2-1-56

forwards the report

Collection of show Tax & Entertainment Tax from Sagar & Rajahs Talkies

Mysore Government Secretariat

File No 5732 / 1947 Part of 195

[App F III 2

Serial No	
	6) The Report of the D C is for Kind perusal, with reference to Para 2 of the D C has stated that the short levy of entertainment Tax of 3681-10 6, 4157-4-6 and show Tax collected at 0 8 6 = 4407-10 6 4328 12-0 will be collected and recovery of entertainment Tax on the ratio including show Tax may be waived, as the entention of the Exhibitors appear to be genuine as not to allow any short levy of entertainment Tax, but to relieve themselves of the burden of show Tax
	7) It is seen that show Tax collected by the theatres at Re 0-0-6 as shown in the Ticket enclosed will be refunded by them and that they have also fixed show Tax at the rate of Rs 10/- for show
	8) The recommendation is to charge E T at the rate of admission as shown as 0-7-6 on the ticket and the D C says that the theatres ~~collected~~ have collected the proper rate of E T; as shown below,—
V/de Ticket enclosed	(1) R A (Rate for admission) = 0-7-8 (2) E T = 0-0-4 (3) show Tax = 0-8-6 (which will be refunded now)
	9) For these reasons, he requests

3682 4157
4408 4329 (cross type)
8090 8486
accepted
(1-4-51 to 3-3-52)

C/Reelen of Show and Subsharement Tax from Sagar + Rajadhe Talkies Bazaar

File No S732 74447/ml of 195

Mysore Government Secretariat

Serial No

that the recommendations made by him in his previous letter dt 3-11-55 may be accepted

10) The amount to be paid of E T is calculated by including 0-0-6 shown as Show Tax as noted below — (re 0-8-6 class)

(a) Rajeshree = Rs 14,650

(b) Sagar = Rs 14,426

× R A - 0-7-8
E T = 0-0-6
S T = 0-0-6
0-8-6

11) The Show Tax of 0-0-6 ~~as at present including the E Taxes~~ collections will be as follows —

(a) Rajeshree = 4,407-10-6
(b) Sagar = 4,328-12-0 } this will be refunded

according to the D.C's proposal

12) In perusal of orders with reference to para 3 of the notes

Ms 31/1

13) The matter has been discussed in detail in the linked file (Vide Paras 29, 30 & 31) Orders of the Chief Minister have been obtained No useful purpose will be served by taking up this question once again The D.C will be requested to collect the arrears due (Secy Rev & Fin)

14) 15/2/56

Minister I&CD (15) 16/2/56

18/2/56

OFFICE OF THE PUBLICITY OFFICER C/C 13.— No 5235

16909 FTC

20 FEB 56

S 130000 21-

Mysore Government Secretariat

Collection of Show & Subscription Fee on Sugar Legislative Talkies

File No 7447/Sec of 195

[App F III 2 5—

Serial No

(15) Draft letter is drawn up

(16) Issued

Mr 2/3

To The D C Bangalore

L 16342-/C-M 31-54-114 dated 16 3 56 states that orders have already been passed and no useful purpose will be served by taking up this question once again

B

21/3/56

File No of 195

Mysore Government
Secretariat

Serial No

WD 0 60—GPL—1 Z S 130 000—21-3 55

C I No 45]

GOVERNMENT OF MYSORE

5732-55

Telegrams

OFFICE OF
the Deputy Commissioner,
Bangalore District,

No Excise J7 334/52-53

Date 3rd Jan, 1955

270 31 54-109

To

The Secretary to Government
Local Self Government in Mysore
Bangalore

Sir

Subject - Collection of show tax from Public Messrs Majestic and Sagar Talkies

Ref - Correspondence ending with our reference No L 10476/C I 31-54-58 dated 30-11-1954

I have to state that in accordance with the instructions contained in the above reference action was taken to reaudit the accounts of Messrs Majestic and Sagar Talkies in the light of their objections and a final demand notice was issued to them giving out the full details of the claim as required by them

Thereupon they submitted petitions representing circumstances under which the rate of 0-0-6 towards show tax was collected by them on 0-8-6 class tickets for the period from 1-4-51 to 31-3-1952 in pursuance of the oral assurance given by the then Financial Minister, to alleviate the blunder of fresh taxation of show tax This has given room for the assessment of Entertainment Tax on the said class of tickets (0-8-6) at 0-2-0 instead of 0-0-4, considering the basic rate of admission as 0-7-6 plus 0-0-6 ie, 0-8-2 But the parties have stated and the same has been verified that the show tax for the said period has been regularly paid by them to Government at 10% per show quite apart from the E T collected at 0-0-6 per ticket This has not been deducted out of the gross collections while settleing the shares due to the Distributors

On a careful consideration of this case in all its aspects, having heard the parties I am convinced that this is genuine case deserving sympathetic consideration

Further the parties have in their petition of 22-10-1955 accepted to pay back to Government whatever amount they have collected from the public towards Entertainment tax at 0-0-6 per ticket in the 0-8-6 class tickets which led to the demand of higher rate of Entertainment tax at 0-2-0

It appears quite reasonable and equitable to recover whether that has been irregularly collected from the public at 0-0-6 per ticket of 0-8-6 class instead of making the party to pay the balance of the higher rate of Entertainment tax at 0-1-8 merely because nominal rate of 0-0-6 per ticket was collected by him under the oral assurance of the then Finance Minister

It is therefore felt after taking into consideration all the aspects of the case, that the irregular collection of Entertainment tax from the public on this class of tickets made by the party be recovered and treat this matter as closed

Yours faithfully,

(L [illegible] A[illegible])
Deputy Commissioner
Bangalore District

M G S App F G 3]

MYSORE GOVERNMENT

SECRETARIAT

(Continuation sheet draft form)

No 11163/CM 31-54-III
D 9-12-55

From D.C. Bangalore

Sir,

Sub Collection of show Tax and Entertainment Tax by M/S Nagesha & Sagar Talkies, Anekal

Ref your Letter No J7 334/1953 dated 3-11-55

With reference to the above, I am directed to request you to be so good as to furnish ~~the~~ very early the amount of ~~Show Tax and~~ entertainment Tax incurred in this behalf calculating at ten Cannah Rate, as previously instructed by Govt the amount that may be received as show tax as Entertainment tax if the proposal is accepted may also be intimated

Notify for the owners why the title deeds should not be returned

Returned 3/12

3/12

WD 0256—GPB—PZS 1 20 000—1 7 55

No L 11163/eM 31-54-111
D 9-12 ST

The
Education & L S G Departments

The Deputy Commissioner,
Bangalore District

Sir,

Subject Collection of show tax and Engertainment Tax by Messrs Majestic and Sagar Talkies, Bangalore

Reference Your letter No J7 334/52-53 dated 3-11-1955

With reference to the above, I am directed to request you to be so good as to furnish very early the amount of entertainment Tax involved in this behalf calculating at the correct rate, as previously instructed by Government The amount that may be recovered as Show tax and Entertainment Tax if the proposal is accepted may also be intimated

Yours faithfully,

M A Meccai

(M A Meccai)
for Secretary to Government,
Education & L S G Departments

knr-2/6 12

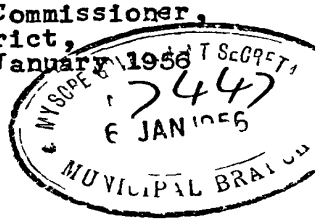
MAJESTIC
086
Valid for the Show
issued In case current
fails money will not be
refunded Right of ad
mission reserved. To
be shown on demand
No 10001
No 10001

No Ent J7 334/52-53

Encl one Specimen ticket

From

Office of the Deputy Commissioner,
Bangalore District,
Bangalore, Dated 2nd January 1956



The Deputy Commissioner,
Bangalore District,
Bangalore.

To CM 31-54-113

The Secretary to the Government of Mysore,
Local Self-Government Department,
B A N G A L O R E

Sir,

Subject - Collection of show Tax and Entertainment Tax from M/s Majestic and Sagar Talkies

Reference - Your letter No L 1163/C M 31-54-111 dated 9-12-1955

***

I write to furnish the following further information as desired by you

The total demands raised against Majestic and Sagar Talkies are Rs.18,332-2-10 and Rs 18,585-6-10 comprising of two distinct items as under

	Majestic Rs A P	Sagar. Rs A P
1) Short levy of Entertainment tax in 0-13-6 Class	3,681-10-6	4,157-4-6
2) Short levy of Entertainment Tax in 0-8-6 class consequent upon the inclusion of Show Tax of 0-0-6	14,650-8-4	14,426-2-4
Total	18,332-2-10	18,585-6-10

The first item is in respect of the short levy of Entertainment Tax at 0-1-6 instead of, the correct rate of 0-2-0 in 0-13-6 class This type of mistake is committed not only by these two theatres, but by several other theatres in the City area The audit of accounts of all such theatres is being taken up, to assess the amount of short levy of Entertainment Tax involved in each theatre A separate report will be sent in this respect This item of demand is recoverable and action will be taken to collect the same

But in respect of the Second item, the recommendation from this office has been made, after taking into consideratio

consideration all the aspects of the case, to treat the matter as closed after recovering all the amount that was collected irregularly by the Exhibitor to-wards Show Tax from the public This amounts to Rs 4,407-10-6 and - Rs 4,328-12-0 from Majestic and Sagar Talkies respectively, and these two theatres have paid regularly during the said period, the requisite rate of show tax at Rs 10/-per show amounting to over Rs 12,000/- in respect of each Theatre

Government in their previous letter instructed to calculate the Entertainment Tax at the rate of 0-2-0, by taking the rate of Show Tax of 0-0-6 also as included in the rate of admission of 0-7-8 In this connection I enclose a specimen ticket of 0-8-6 class in original, for your reference and return It will be seen from this specimen ticket that the following three items are included.

Rate of admission	0-7-8
Entertainment Tax	0-0-4
Show Tax	0-0-6
Total	0-8-6

According to provisions of law, the Entertainment Tax shall be charged only on the rate of admission The rate of admission in this case is clearly indicated on the ticket as 0-7-8 only and the Exhibitor has collected the proper rate of Entertainment Tax at 0-0-4 thereon, exclusive of the rate 0-0-6 collected towards show tax, irregularly

The Exhibitors have now agreed to refund all the amount so collected towards Show Tax Thus, the facts of the present case reveal clearly that, apart from collecting a nominal rate of 0-0-6 per ticket towards Show Tax, the intention of the exhibitors appear to be genuine as not to allow any short levy of Entertainment Tax, but to relieve themselves of the burden of Show Tax by collecting a rate of 0-0-6 per ticket.

If the implication that would be involved in

in having included 0-0-6 per ticket towards Show tax, by giving room for construing the basic rate of admission at 0-7-8 to have been raised to 0-8-2, was noticed or realised by the exhibitors in the least, ~~then alone~~, they, would not have ventured at all to collect the rate of 0-0-6 per ticket towards Show Tax, as against the heavy risk of becoming liable to pay the higher rate of Entertainment tax at additional rate of 0-1-8 per ticket

The rate of Show Tax collected from public on 0-8-6 class tickets at these two theatres amounting to Rs 4,407-10-6 & Rs 4,328-12-0 i e , Rs 8,736-6-6, now agreed by the Exhibitors to be refunded to Government

Hence I request that the proposal as already suggested in my previous letter, may kindly be accepted and to treat the ~~said~~ long pending matter as closed by allowing the party to repay all the Show Tax that has been recovered from the public on 0-8-6 class tickets

Yours faithfully,

L Muniswamy

(L MUNISWAMY),
DEPUTY COMMISSIONER,
BANGALORE DISTRICT

2/6

Gk

M G S App F G 3]

MYSORE GOVERNMENT
SECRETARIAT

(*Continuation sheet draft form*)

30/- No L 16342 / D 11-3-56

CM 31-54-114

To

The D C Bangalore Dr

Sir,

Sub Collection of Show Tax and Entertainment Tax from M/s Rajahs and Lazar Talkies

Ref: Correspondence ending with your letter on Rct J7 334/52: dated 2-1-1956

With to the above Recommending that the irregular Collection of entertainment Tax from the public may be ordered to be recovered and the balance of the higher rate of entertainment may not be Collected, from the Patrons I am directed to state

WD 0258—GPB—PZS 1 20 000—1 7 55

that final orders have already been issued after considering the question in detail. No useful purpose will be served by taking up this question once again.

I am directed to request you to take necessary action to collect the arrears due as directed in this office letter no. L 10476/CM 31 54-55 dated 30-11-1954 (Page 31 of Checklist)

Y. L

12/3
Sri Secretary to Council
Env Hqrs Dept

GOVERNMENT OF MYSORE

No L 16342/CM 31-54-11k

Mysore Government Secretariat

Dated Bangalore 16-3- *1956*

FROM

Secretary to the Government of Mysore

To

The Deputy Commissioner,
Bangalore District

Sir,

Sub - Collection of Show Tax and Entertainment Tax from M/s Majestic and Sagar Talkies

Ref - Correspondence ending with your letter No Ent J7 334/53-3 dated 2-1-1956

With reference to the above, I am directed to state that final orders have already been issued after considering the question in detail No useful purpose will be served by taking up this question once again

I am therefore to request you to take necessary action to collect the arrears due as directed in this office letter No L 10476/CI 31-54-58 dated 30-11-1954

Yours faithfully,

(V Hanumanthappa)
for Secretary to Government,
Education & LG Departments

bws:14 3